

Class No. 342.....

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A
COLLECTION
OF
THE ACTS

PASSED BY

THE GOVERNOR GENERAL OF INDIA IN COUNCIL

IN THE YEAR

1916.

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TITLES OF ACTS

PASSED BY

THE GOVERNOR GENERAL OF INDIA IN COUNCIL

IN THE YEAR 1916.

- I. An Act further to amend the Indian Trusts Act, 1882.
- II. „ to amend the Defence of India (Criminal Law Amendment) Act, 1915.
- III. „ to provide for the trial by Court-Martial, of foreigners for offences against the Defence of India Rules.
- IV. „ to amend the Indian Tariff Act, 1894, and for other purposes.
- V. „ further to amend the Indian Income-Tax Act, 1886.
- VI. „ further to amend the Indian Ports Act, 1908.
- VII. „ to regulate the grant of titles implying qualifications in western medical science, and the assumption and use by unqualified persons of such titles.
- VIII. „ further to amend the Presidency Banks Act, 1876.
- IX. „ further to amend temporarily the Indian Paper Currency Act, 1910.
- X. „ to prohibit or control trading by hostile foreigners and hostile firms and for other purposes.
- XI. „ to provide further power to prohibit or restrict the import and export of goods to and from British India.
- XII. „ to amend the Indian Lunacy Act, 1912.
- XIII. „ to amend certain enactments.
- XIV. „ to make provision in connection with the present war with respect to bills of exchange payable outside British India.
- XV. „ to remove certain existing disabilities in respect of the power of disposition of property by Hindus for the benefit of persons not in existence at the date of such disposition.

ACT No. I OF 1916.

PASSED BY THE INDIAN LEGISLATIVE COUNCIL.

*(Received the assent of the Governor General on the
15th February, 1916.)*

An Act further to amend the Indian Trusts Act, 1882.

II of 1882. **W**HEREAS it is expedient further to amend the Indian Trusts Act, 1882; It is hereby enacted as follows:—

1. This Act may be called the Indian Trusts Short title.
(Amendment) Act, 1916.

II of 1882. 2. In section 20 of the Indian Trusts Act, 1882 Amendment
of section 20
of Act II of
1882. (hereinafter called the said Act), the following amendments shall be made, namely:—

(i) To clause (b), the following proviso shall be added, namely:—

“Provided that, after the fifteenth day of February, 1916, no money shall be invested in any such annuity being a terminable annuity unless a sinking fund has been established in connection with such annuity; but nothing in this proviso shall apply to investments made before the date aforesaid.”

(ii) After clause (b), the following new clause shall be inserted, namely:—

“(bb) in India three and a half per cent. stock, India three per cent. stock, India two and a half per cent. stock or any other capital stock which may at any time hereafter be issued by the Secretary of State for India in Council under the authority of an Act of Parliament and charged on the revenues of India;”

(iii) In clause (c) after the word “Council” the words “or by the Government of India” shall be added,

3. After

Insertion of
new section
20A in Act
II of 1882.

Power to
purchase
redeemable
stock at a
premium.

3. After section 20 of the said Act, the following section shall be inserted, namely :—

“20A. (1) A trustee may invest in any of the securities mentioned or referred to in section 20, notwithstanding that the same may be redeemable and that the price exceeds the redemption value :

Provided that a trustee may not purchase at a price exceeding its redemption value any security mentioned or referred to in clauses (c) and (d) of section 20 which is liable to be redeemed within fifteen years of the date of purchase at par or at some other fixed rate, or purchase any such security as is mentioned or referred to in the said clauses which is liable to be redeemed at par or at some other fixed rate at a price exceeding fifteen per centum above par or such other fixed rate.

(2) A trustee may retain until redemption any redeemable stock, fund or security which may have been purchased in accordance with this section.”

ACT No. II OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

*(Received the assent of the Governor General on the 15th
February, 1916.)*

An Act to amend the Defence of India (Criminal Law Amendment) Act, 1915.

IV of 1915. **W**HEREAS it is expedient to amend the Defence of India (Criminal Law Amendment) Act, 1915 ; It is hereby enacted as follows :—

1. This Act may be called the Defence of India Short title.
(Amendment) Act, 1916.

IV of 1915. 2. After clause (l) of sub-section (1) of section 2 of Amendment of section 2, Act IV of 1915.
the Defence of India (Criminal Law Amendment) Act, 1915, the following clauses shall be inserted, namely :—

“(m) to require that there shall be placed, at the disposal of the Governor General in Council, the whole or any part of the output of any factory, workshop, mine or other industrial concern for the manufacture, preparation or extraction of any article or thing which, in his opinion, can be utilised in the prosecution of the present war ;

(n) to take possession of, and use for the purpose of the Governor General in Council, any such factory, workshop, mine or industrial concern or any appurtenances or plant thereof ;

(o) to require any work in any such factory, workshop, mine or industrial concern to be done in accordance with the directions of the Governor General in Council ;

(p) to regulate or restrict the carrying out of work in any such factory, workshop, mine or industrial concern, or to remove the plant therefrom with the object of increasing the output of any other such factory, workshop, mine or industrial concern ;

(q) to

(*q*) to provide for any other action which may be necessary to regulate the possession, or to facilitate the collection, manufacture, preparation or extraction of any article or thing, which can, in the opinion of the Governor General in Council, be utilised in the prosecution of the present war ; and

(*r*) to regulate the sailings of British steamers from any port in British India, and to reserve, for the use of the Governor General in Council, all or any accommodation of whatever kind for the carriage of persons, animals or goods on any such steamers."

Repeal of
Ordinance III
of 1915.

3. The Defence of India Ordinance, 1915, is hereby repealed.

ACT NO. III OF 1916.

PASSED BY THE INDIAN LEGISLATIVE COUNCIL.

[Received the assent of the Governor General on the 8th March, 1916.]

An Act to provide for the trial, by Court-martial, of foreigners for offences against the Defence of India Rules.

WHEREAS it is expedient to provide for the trial, by Court-martial, of foreigners for offences against the Defence of India Rules ; It is hereby enacted as follows :—

1. (1) This Act may be called the “*Foreigners' (Trial by Court-martial) Act, 1916.*” Short title, extent and duration.

(2) It extends to the whole of British India, including British Baluchistan, the Sonthal Parganas, and the district of Angul.

(3) It shall be in force during the continuance of the present war, and for a period of six months thereafter :

Provided that the expiration of this Act shall not affect the validity of anything done in pursuance of it, and any person convicted under this Act may be punished as if it had continued in force, and all prosecutions and other legal proceedings pending under this Act at the time of the expiration thereof may be completed and carried into effect and the sentences carried into execution as if this Act had not expired.

2. In this Act—

(a) “*British subject*” has the same meaning as Definitions. in section 27 of the British Nationality and Status of Aliens Act, 1914 :

Provided that any person who holds a certificate of naturalization as a British subject granted under any Act of the Governor General in Council for the time being in force shall, for the purposes of this Act, be deemed to be a British subject.

(b) “*Defence*

(b) "Defence of India Rules" means any rules for the time being in force made under section 2 of the Defence of India (Criminal Law Amendment) IV of 1915, Act, 1915.

(c) "Foreigner" means any person who is not a British subject.

Trial of
foreigners
contravening
rules under
section 2 of
the Defence
of India Act,
1915.

3. (1) The Governor General in Council may, by order in writing, direct that a foreigner accused of anything which is an offence in virtue of the Defence of India Rules shall be tried by Court-martial.

(2) An order made under sub-section (1) may be made in respect of all foreigners or any particular foreigner or any class of foreigners, and in respect of all offences against the said rules or any particular offence or any class of offences.

(3) An order made under sub-section (1) may be made in respect of, or include, any foreigner so accused whether such offence was committed before or after the commencement of this Act.

Procedure on
making of
order under
section 3.

4. When an order under section 3 has been made in respect of, or includes, any foreigner, such foreigner, when so accused, may be taken into military custody, and shall, if he is already in other custody, be handed over to military custody, and shall be proceeded against and dealt with as if he was a person subject to military law in accordance with the Army Act, and as if the offence of which he is accused was an offence against military law; and may, on conviction, be sentenced to, and shall be liable to suffer, any punishment assigned by the Defence of India Rules for the offence of which he is found guilty.

44 & 45
Vict., c. 58.

Procedure on
trial.

5. The trial and all matters precedent thereto and attendant thereon shall be held and carried out in accordance with the provisions of the Army Act and the rules for the time being in force thereunder :

44 & 45
Vict., c. 58.

Provided that the Governor General in Council may, by general or special order, modify, in such way as he may direct, any of the said provisions.

Repeal of
Ordinance
III of 1916.

6. The Foreigners (Trial by Court-martial) Ordinance, 1916, is hereby repealed.

III of 1916.

ACT No. IV OF 1916.

PASSED BY THE INDIAN LEGISLATIVE COUNCIL.

(Received the assent of the Governor General on the 8th March, 1916.)

An Act to amend the Indian Tariff Act, 1894,
and for other purposes.

VIII of 1894. **W**HEREAS it is expedient to amend the Indian
Tariff Act, 1894, and to repeal, so far as it
relates to this Act, and re-enact with amendments
VIII of 1878. section 22 of the Sea Customs Act, 1878; It is
hereby enacted as follows:—

1. (1) This Act may be called the Indian Tariff Short title
and retros-
pective effect
(Amendment) Act, 1916.

(2) It shall be deemed to have come into force on
the first day of March, 1916, and any sums due on
account of new duties leviable thereunder or of any
deficiency between the duties which have been paid
and the duties which are leviable thereunder shall
be deemed to be duties short levied within the mean-
VIII of 1878. ing of section 39 of the Sea Customs Act, 1878, and
that Act shall apply accordingly.

2. In this Act the Indian Tariff Act, 1894 (here- Definition.
inafter referred to as the said Act), means the Indian
VIII of 1894. Tariff Act, 1894, as subsequently amended.

3. For section 3 of the said Act, the following Substitution
of new section
3 in Act VIII
of 1894.
section shall be substituted, namely:—

“3. (1) There shall be levied and collected in
every port to which this Act applies, the
duties specified in the Second and Third
Schedules.

(2) The

- (2) The Governor General in Council may, by notification in the Gazette of India, fix, for the purpose of levying the said duties, tariff values of any articles enumerated, either specifically or under general headings, in the said Schedules as chargeable with duty *ad valorem*, and may alter any tariff values for the time being in force.
- (3) Different tariff values may be fixed for different classes or descriptions of the same article."

Substitution
of new Schedules for
Schedules II,
III, IV and
V of Act
VIII of 1894.
Repeals.

4. For the Second, Third, Fourth and Fifth Schedules of the said Act, the Schedules contained in the First Schedule to this Act shall be substituted.

5. The enactments specified in the Second Schedule to this Act are repealed to the extent specified in the fourth column thereof.

SCHEDULE I.

SCHEDULES TO BE SUBSTITUTED IN THE INDIAN TARIFF ACT, 1894.

(See section 4.)

" SCHEDULE II—IMPORT TARIFF.

PART I.

Articles which are free of duty.

No.	Names of Articles.
	I.—Food, Drink and Tobacco—
1	HOPS.
2	SALT imported into British India and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stone-ware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in curing fish in those provinces. (For the general duty on salt, see No. 39.)

SCHEDULE II—IMPORT TARIFF.

PART I—*contd.*

Articles which are free of duty.

No.	Names of Articles.
II.—Raw materials and produce and articles mainly unmanufactured—	
HIDES AND SKINS, RAW.	
3	HIDES AND SKINS , raw or salted.
SEEDS.	
4	OIL-SEEDS imported into British India by sea from the territories of any Native Prince or Chief in India.
TEXTILE MATERIALS.	
5	COTTON , raw.
6	WOOL , raw.
MISCELLANEOUS.	
7	MANURES , all sorts, including animal bones and the following chemical manures :—Basic slag, nitrate of soda, muriate of potash, sulphate of potash, kainit salts, nitrate of lime, calcium cyanamide and mineral superphosphates.
8	PULP OF WOOD , BAGS and other paper-making materials.
III.—Articles wholly or mainly manufactured—	
APPAREL.	
9	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.
ARMS, AMMUNITION AND MILITARY STORES.	
10	<p>The following classes of ARMS, AMMUNITION AND MILITARY STORES :—</p> <p>(a) Articles falling under the 5th, 6th, 8th, 9th or 10th item of No. 45, when they appertain to a firearm falling under the 1st. or 3rd item and are fitted into the same case with such firearm.</p> <p>(b) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval or police uniform.</p> <p>(c) A sword, a revolver, or a pair of pistols, - when accompanying an officer of His Majesty's regular forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purpose of his equipment.</p>

(d) Swords

SCHEDULE II—IMPORT TARIFF.**PART I—*contd.*****Articles which are free of duty.**

No.	Names of Articles.
	<p>(d) Swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge.</p> <p>(e) Swords forming part of the equipment of Indian commissioned officers of His Majesty's Army.</p> <p>(f) Swords for presentation as army or volunteer prizes.</p> <p>(g) Arms, ammunition, and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organized for Imperial Service.</p> <p>(h) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.</p> <p>CHEMICALS, DRUGS AND MEDICINES.</p> <p>11 ANTI-PLAQUE SERUM.</p> <p>12 QUININE and other alkaloids of cinchona.</p> <p>HARDWARE, IMPLEMENTS AND INSTRUMENTS.</p> <p>13 The following AGRICULTURAL IMPLEMENTS, when constructed so that they can be worked by manual or animal power, namely, winnowers, threshers, mowing and reaping machines, elevators, seedcrushers, chaff-cutters, root-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, and rakes.</p> <p>14 The following DAIRY APPLIANCES, when constructed so that they can be worked by manual or animal power, namely, cream separators, milk sterilizing or pasteurizing plant, milk strating and cooling apparatus, churns, butter dryers, and butter workers.</p> <p>15 INSTRUMENTS, APPARATUS and APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.</p> <p>16 WATER-LIFTS, SUGAR-MILLS, OIL-PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power.</p> <p>MACHINERY.</p> <p>17 MACHINERY AND COMPONENT PARTS thereof as defined in No. 58 imported by the owner of a cotton spinning or weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in a cotton spinning or weaving mill.</p>

SCHEDULE II—IMPORT TARIFF.

PART I—*concl'd.*

Articles which are free of duty.

No.	Names of Articles.
18	The following ARTICLES used in the manufacture of cotton, namely, bobbins (warping), forks for looms, healds, heald cords, heald knitting needles, laces, lags and needles for dobbies, pickers (buffalo and others), picking bands, picking levers, picking sticks (over and under), reed pliers, reeds, shuttles (for power looms), springs for looms, strappings and weft forks.
19	DRAWING-IN-FRAMES imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton.
	METALS.
20	CURRENT SILVER, NICKEL, BRONZE, AND COPPER COIN of the Government of India.
21	GOLD BULLION and coin.
	PAPER.
22	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.
	YARNS AND TEXTILE FABRICS.
23	COTTON TWIST AND YARN, and COTTON SEWING OR DARNING THREAD.
24	SECOND-HAND OR USED GUNNY BAGS made of jute.
	MISCELLANEOUS.
25	ART, the following works of :—(1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used, or to be used in their construction, whether worked or not.
26	BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music and manuscripts.
27	The following articles, when imported by the owner of a cotton weaving mill and proved to the satisfaction of the Collector of Customs to be intended for use in the weaving of cotton or the baling of woven cotton goods :— Aniline blue, bisulphate of soda, China clay, chloride of magnesium, chloride of zinc, dressalin, Epsom salts, farina, Farinina, flannel taping, Glauber salts, glutina, glycerine substitutes, heald varnish, hoop iron, hoop steel, rivets for bales, sewing needles, sizing paste, sizing wax, soda ash, starch, velvet pulp.
	IV.—Miscellaneous and unclassified—
28	ANIMALS, living, all sorts.
29	SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals.

SCHEDULE II—IMPORT TARIFF.

PART II.

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
	I.—Food, Drink and Tobacco—		R A.
	FISH.		
30	FISH, SALTED, wet or dry .	Indian maund of 82½ lbs. avoirdupois weight.	Such rate or rates of duty not exceeding twelve annas as the Governor General in Council may, by notification in the Gazette of India, from time to time, prescribe.
	LIQUORS.		
31	ALH, Beer, and Porter .	Imperial gallon or 6 quart bottles.	Four annas and six pies.
32	CIDER and other fermented liquors.	Ditto.	Ditto.
33	SPIRIT, which has been rendered effectually and permanently unfit for human consumption.	<i>Ad valorem</i> .	7½ per cent.
34	PERFUMED SPIRITS . .	Imperial gallon or 6 quart bottles.	18 12
35	LIQUEURS, Cordials, Mixtures and other preparations containing spirit—		
	(a) Entered in such a manner as to indicate that the strength is not to be tested.	Ditto.	14 10.
	(b) If tested . .	Imperial gallon or 6 quart bottles of the strength of London proof.	11 4 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
36	All other sorts of SPIRIT .	Ditto.	Ditto.

SCHEDULE II—IMPORT TARIFF.

PART II—*contd.*

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.	
37	WINES— Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit. All other sorts of wines not containing more than 42 per cent. of proof spirit: Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to 'All other sorts of Spirit.' SUGAR.	Imperial gallon or 6 quart bottles. Ditto.	B 4 - 1	A. 6 12
38	SUGAR, all sorts, including Molasses and Saccharine produce of all sorts, but excluding confectionery (<i>see</i> No. 74). OTHER FOOD AND DRINK.	<i>Ad valorem</i> .	10 per cent.	
39	SALT, excluding salt exempted under No. 2. TOBACCO.	Indian maund of 82½ lbs. avoirdupois weight.	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.	
40	TOBACCO, unmanufactured .	Pound . .	1	0
41	CIGARS AND CIGARETTES .	<i>Ad valorem</i> .	50 per cent.	
42	All other sorts of TOBACCO manufactured.	Pound . .	1	8

SCHEDULE II—IMPORT TARIFF.

PART II—*contd.*

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
	II.—Raw materials and produce and articles mainly unmanufactured— COAL, COKE AND PATENT FUEL.		<div style="text-align: center;">R A.</div>
43	COAL, COKE AND PATENT FUEL.	Ton . .	<div style="text-align: center;">0 8</div>
	OILS.		
44	PETROLEUM , including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any products of petroleum, but excluding the following classes of petroleum :— Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the batching of jute or other fibre, or for lubricating purposes. Petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose (<i>see</i> No. 80).	Imperial gallon	One anna and six pies.

SCHEDULE II—IMPORT TARIFF.

PART II—*contd.*

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
	III.—Articles wholly or mainly manufactured— ARMS, AMMUNITION AND MILITARY STORES.		R A.
45	Subject to the exemptions specified in No. 10—		
	(1) Firearms other than pistols, including gas and air-guns and rifles.	Each	50 0
	(2) Barrels for the same, whether single or double.	"	30 0
	(3) Pistols	"	15 0
	(4) Barrels for the same, whether single or double.	"	10 0
	(5) Main springs and magazine springs for firearms, including gas guns and rifles.	"	8 0
	(6) Gun stocks and breech blocks.	"	5 0
	(7) Revolver-cylinders, for each cartridge they will carry.	"	2 8
	(8) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks (for muzzle-loading arms).	"	1 8
	(9) Machines for making, loading, or closing cartridges for rifled arms.	"	10 0
	(10) Machines for capping cartridges for rifled arms.	"	2 8
			or 20 per cent. <i>ad valorem</i> whichever is higher.
			<i>Proviso 1.</i> —No duty in excess of 20 per cent. <i>ad valorem</i> shall be levied upon any of the articles specified in items Nos. 1 to 10 of this entry when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.

SCHEDULE II—IMPORT TARIFF.

PART II—*contd.*

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
			<p><i>Proviso 2.</i>—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under items Nos. 1 to 10 are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Collector of Customs for refund or remission (as the case may be) of so much of the duty thereon as is in excess of 20 per cent. <i>ad valorem</i>; and if such Collector is satisfied as to the identity of the articles and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.</p>
46	GUNPOWDER for cannons, rifles, guns, pistols and sporting purposes.	<i>Ad valorem</i> .	20 per cent.
47	Subject to the exemptions specified in No. 10 all articles other than those specified in entry No. 45 which are ARMS OR PARTS OF ARMS within the meaning of the Indian Arms Act (excluding springs used for air-guns which are dutiable as hardware, under No. 97), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all	<i>Ad valorem</i> .	20 per cent.

other

SCHEDULE II—IMPORT TARIFF.

PART II—*concl'd.*

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
	other sorts of ammunition and military stores, and any articles which the Governor General in Council may, by notification in the Gazette of India, declare to be ammunition or military stores for the purposes of this Act.		R A.
	CHEMICALS, DRUGS AND MEDICINES.		
48	OPIMUM and its alkaloids	Seer of 80 tolas	24 0
	METALS.		
49	SILVER, BULLION OR COIN, not otherwise specified (<i>see</i> Nos. 20 and 29).	Ounce . . .	0 4
50	SILVER PLATE, silver thread and wire, and silver manufactures, all sorts.	<i>Ad valorem</i> .	15 per cent.
	TEXTILE FABRICS.		
51	COTTON piece-goods, hosiery, thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified.	<i>Ad valorem</i> .	3½ per cent.

Provided that, where the silver contained in an article can be ascertained, or where an official or recognized certificate of assay in such form as the Government of India may prescribe, is presented showing the amount of silver contained in an article, the Collector of Customs shall levy duty at the rate of 4 annas per ounce on the amount of silver so determined, and at the rate of 7½ per cent. on the difference between the value of such silver calculated at the market-value of silver and the real value of the article.

SCHEDULE II—IMPORT TARIFF.

PART III.

Articles which are liable to duty at $2\frac{1}{2}$ per cent. *ad valorem*.

No.	Names of Articles.
I.—Food, Drink and Tobacco—	
GRAIN, PULSE AND FLOUR.	
52	GRAIN AND PULSE, all sorts, including broken grain and pulse, but excluding flour (<i>see</i> No. 71).
PROVISIONS AND OILMAN'S STORES.	
53	VINEGAR in casks.
II.—Raw materials and produce and articles mainly unmanufactured—	
METALLIC ORES AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE.	
54	IRON OR STEEL, old.
WOOD AND TIMBER.	
55	FIREDWOOD.
III.—Articles wholly or mainly manufactured—	
CHEMICALS, DRUGS AND MEDICINES.	
56	COPPERAS, green.
HARDWARE, IMPLEMENTS AND INSTRUMENTS.	
57	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof imported by or under the orders of a railway company.
MACHINERY.	
58	MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire engines, and other machines in which the prime-mover is not separable from the operative parts.
	MACHINERY (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour, or which, before being brought into use required to be fixed with reference to other moving parts; and including belting of all materials for driving machinery.

SCHEDULE II—IMPORT TARIFF.

PART III—*contd.*

Articles which are liable to duty at $2\frac{1}{2}$ per cent.
ad valorem.

No.	Names of Articles.
	<p>Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery, and are, owing to their shape or to other special quality, not adapted for any other purpose.</p> <p><i>Note.</i>—This entry includes machinery and component parts thereof made of substances other than metal, but excludes the articles exempted under No. 17, No. 18 and No. 19.</p>
	METALS—IRON AND STEEL.
59	<p>IRON, angle.</p> <p>„ bar, rod and channel, including channel for carriages.</p> <p>„ pig.</p> <p>„ rice bowls.</p>
60	<p>IRON OR STEEL, anchors and cables.</p> <p>„ „ beams, joists, pillars, girders, screw piles, bridge work and other such descriptions of iron or steel, imported exclusively for building purposes; including also ridging, guttering and continuous roofing.</p> <p>„ „ bolts and nuts, including hook-bolts and nuts for roofing.</p> <p>„ „ hoops and strips.</p> <p>„ „ nails, rivets and washers, all sorts.</p> <p>„ „ pipes and tubes and fittings therefor, such as bends, boots, elbows, tees, sockets, flanges and the like.</p> <p>„ „ rails, chairs, sleepers, bearing and fish-plates, spikes (commonly known as dog-spikes), switches and crossings, other than those described in No. 63, also lever-boxes, clips and tie-bars.</p> <p>„ „ sheets and plates, all sorts excluding discs and circles which are dutiable under No. 104.</p> <p>„ „ wire, including fencing wire and wire-rope, but excluding wire-netting which is dutiable under No. 104.</p>

SCHEDULE II—IMPORT TARIFF.

PART III—*concl'd.*

Articles which are liable to duty at $2\frac{1}{2}$ per cent.
ad valorem.

No.	Names of Articles.
61	<p>STEEL, angle.</p> <p>„ bar, rod, and channel, including channel for carriages.</p> <p>„ cast including spring blistered and tub steel.</p> <p>„ ingots, blooms, billets and slabs.</p>
	<p>METALS OTHER THAN IRON AND STEEL.</p>
62	<p>LEAD sheets, for tea-chests.</p>
	<p>RAILWAY PLANT AND ROLLING STOCK.</p>
63	<p>RAILWAY MATERIAL for permanent-way and rolling-stock, namely cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turn-tables, weigh-bridges, engines, tenders, carriages, wagons, traversers, trollies, trucks, and component parts thereof; also the following articles when imported by, or under the orders of, a railway company, namely, cranes, water cranes, water tanks, and standards, wire and other materials for fencing:</p> <p>Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State under the suzerainty of His Majesty, and also such tramways as the Governor General in Council may, by notification in the Gazette of India, specifically include therein:</p> <p>Provided also that only such articles shall be admitted as component parts of railway material as are indispensable for the working of railways, and are, owing to their shape or to other special quality, not adapted for any other purpose.</p>
	<p>MISCELLANEOUS.</p>
64	<p>PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones, stereo-blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, stereotyping apparatus, metal furniture, paper folding machines, and paging and numbering machines but excluding paper (<i>see</i> No. 106).</p>
65	<p>RACKS for the withering of tea leaf.</p>
66	<p>SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections.</p>
67	<p>TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Collector of Customs is satisfied that they are imported for the purpose of the packing of tea for transport in bulk.</p>

SCHEDULE II—IMPORT TARIFF.

PART IV.

Articles which are liable to duty at $7\frac{1}{2}$ per cent. *ad valorem*.

No.	Names of Articles.
	I.—Food, Drink and Tobacco—
	FISH.
68	FISH, excluding salted fish (<i>see</i> No. 80).
69	FISHMAWS, including singally and sozille, and sharkfins.
	FRUITS AND VEGETABLES.
70	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved.
	GRAIN, PULSE AND FLOUR.
71	FLOUR.
	PROVISIONS AND OILMAN'S STORES.
72	PROVISIONS AND OILMAN'S STORES AND GROCERIES, all sorts, excluding vinegar in casks (<i>see</i> No. 53).
	SPICES.
73	SPICES, all sorts.
	SUGAR.
74	CONFECTIONERY.
	TEA.
75	TEA.
	OTHER FOOD AND DRINK.
76	COFFEE.
77	All other sorts of Food and Drink not otherwise specified.
	II.—Raw materials and produce and articles mainly unmanufactured—
	GUMS, RESINS AND LAC.
78	GUMS, RESINS AND LAC, all sorts.
	METALLIC ORES.
79	METALLIC ORES, all sorts.

SCHEDULE II—IMPORT TARIFF.

PART IV—*contd.*

Articles which are liable to duty at $7\frac{1}{2}$ per cent. *ad valorem*.

No.	Names of Articles.
OILS.	
80	<p>All sorts of animal essential, mineral, and vegetable non-essential OILS, excluding petroleum as defined in No. 44, but including—</p> <p>Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes; and</p> <p>Petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose.</p>
SEEDS.	
81	<p>SEEDS, all sorts, excluding oil-seeds imported into British India by sea from the territories of any Native Prince or Chief in India (<i>see</i> No. 4).</p>
TALLOW, STEARINE AND WAX.	
82	<p>TALLOW AND STEARINE, including grease and animal fat, and wax of all sorts not otherwise specified.</p>
TEXTILE MATERIALS.	
83	<p>TEXTILE MATERIALS, the following :—</p> <p>Silk waste, and raw silk including cocoons, raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.</p>
WOOD AND TIMBER:	
84	<p>WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.</p>
MISCELLANEOUS.	
85	<p>CANES AND BATTANS.</p>
86	<p>COWRIES and SHELLS.</p>
87	<p>IVORY, unmanufactured.</p>
88	<p>PRECIOUS STONES AND PEARLS, unset.</p>
89	<p>All other raw materials and produce and articles mainly unmanufactured, not otherwise specified.</p>

SCHEDULE II—IMPORT TARIFF.

PART IV—*contd.*

Articles which are liable to duty at $7\frac{1}{2}$ per cent. *ad valorem*.

No.	Names of Articles.
III.—Articles wholly or mainly manufactured—	
APPAREL.	
90	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty under No. 9, and silver thread (<i>see</i> No. 50).
ARMS, AMMUNITION AND MILITARY STORES.	
91	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite, and all other sorts, including detonators and blasting fuze.
CARRIAGES AND CARTS.	
92	CARRIAGES AND CARTS, including motor cars, motor cycles and motor wagons, bicycles, tricycles, jinrikshas, bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances and component parts thereof.
CHEMICALS, DRUGS AND MEDICINES.	
93	CHEMICALS, DRUGS AND MEDICINES, all sorts, not otherwise specified.
CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.	
94	CLOCKS AND WATCHES and parts thereof.
95	CUTLERY.
96	ELECTROPLATED WARE.
97	HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified.
98	All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS AND APPLIANCES and parts thereof, not otherwise specified.
DYES AND COLOURS.	
99	DYEING AND TANNING SUBSTANCES, all sorts, and paints and colours and painters' materials, all sorts.
FURNITURE, CABINETWARE AND MANUFACTURES OF WOOD.	
100	FURNITURE, CABINETWARE and all other manufactures of wood not otherwise specified.

SCHEDULE II—IMPORT TARIFF.

PART IV—*contd.*

Articles which are liable to duty at $7\frac{1}{2}$ per cent. *ad valorem*.

No.	Names of Articles.
	GLASSWARE AND EARTHENWARE.
101	GLASS AND GLASSWARE, all sorts, Chinese and Japanese ware, lacquered ware, earthenware, china and porcelain.
	HIDES AND SKINS AND LEATHER.
102	HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.
	MACHINERY.
103	MACHINERY and COMPONENT PARTS thereof, meaning machines or parts of machines to be worked by manual or animal labour.
	METALS—IRON AND STEEL.
104	All sorts of IRON AND STEEL and manufactures thereof, not otherwise specified.
	METALS OTHER THAN IRON AND STEEL.
105	All sorts of METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified.
	PAPER, PASTEBOARD AND STATIONERY.
106	PAPER AND ARTICLES MADE OF PAPER AND PAPER MACHÉ, PASTEBOARD, MILLBOARD, AND CARDBOARD, all sorts, and STATIONERY, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (<i>see</i> No. 22).
	YARNS AND TEXTILE FABRICS.
107	YARNS AND TEXTILE FABRICS, that is to say :— <div data-bbox="269 1312 756 1333">Flax twist and yarn, and manufactures of flax ;</div> <div data-bbox="269 1354 570 1375">Haberdashery and millinery ;</div> <div data-bbox="269 1396 490 1417">Hemp manufactures ;</div> <div data-bbox="269 1438 759 1459">Hosiery, excluding cotton hosiery (<i>see</i> No. 51) ;</div> <div data-bbox="269 1480 953 1525">Jute twist and yarn, and jute manufactures, excluding second-hand or used gunny bags (<i>see</i> No. 24) ;</div>

SCHEDULE II—IMPORT TARIFF.

PART IV—*contd.*

Articles which are liable to duty at $7\frac{1}{2}$ per cent. *ad valorem*.

No.	Names of Articles.
	<p>Silk yarn, noils, and warps, silk thread, silk piece-goods, and other manufactures of silk;</p> <p>Woollen yarn, knitting wool, and other manufactures of wool including felt;</p> <p>All other sorts of yarns and textile fabrics, not otherwise specified.</p>
	MISCELLANEOUS.
108	ART, works of, excluding those specified in No. 25.
109	BRUSHES AND BROOMS.
110	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement, chalk and lime, clay, pipes of earthenware, tiles, and all other sorts of building and engineering materials not otherwise specified.
111	CANDLES.
112	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE.
113	FIREWORKS.
114	FURNITURE, TACKLE AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels.
115	IVORY, manufactured.
116	JEWELLERY AND JEWELS, including gold plate and other manufactures of gold, but excluding silver plate and other manufactures of silver (<i>see</i> No. 50).
117	MATCHES.
118	MATS AND MATTING.
119	OILCAKES.
120	OILCLOTH AND FLOOR CLOTH.
121	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming component part of any article included in Nos. 53 and 58.
122	PERFUMERY, excluding perfumed spirits (<i>see</i> No. 34).
123	PITCH, TAR AND DAMMER.
124	POLISHES AND COMPOSITIONS.

SCHEDULE II—IMPORT TARIFF.

PART IV—*concl'd.*

Articles which are liable to duty at $7\frac{1}{2}$ per cent. *ad valorem*.

No.	Names of Articles.
125	PRINTS, ENGRAVINGS AND PICTURES, including photographs and picture-cards.
126	RUBBER tyres for motors and motor cycles, and rubber tubes for tyres, and other manufactures of rubber, not otherwise specified.
127	SMOKERS' REQUISITES, excluding tobacco (<i>see</i> Nos. 40 to 42).
128	SOAP.
129	STARCH AND FARINA.
130	STONE AND MARBLE, and articles made of stone and marble.
131	TOILET REQUISITES, not otherwise specified.
132	TOYS, playing cards and requisites for games and sports.
133	UMBRELLAS, including parasols and sunshades, and fittings therefor.
134	All other articles wholly or mainly manufactured, not otherwise specified.
IV.—Miscellaneous and unclassified—	
135	CORAL.
136	FODDER, bran and pollards.
137	All other articles not otherwise specified, including articles imported by post.

SCHEDULE III—EXPORT TARIFF.

No.	Names of Articles.	Per	Rate of duty.	
	JUTE, other than Bimlipatam jute.		R	A.
1	RAW JUTE—			
	(1) Cuttings	Bale of 400 lbs. .	0	10
	(2) All other descriptions	" " "	2	4

2 JUTE

SCHEDULE III—EXPORT TARIFF.

No.	Names of Articles.	Per	Rate of duty.	
2	JUTE MANUFACTURES, when not in actual use as coverings, receptacles or bindings for other goods—		R	A.
	(1) Sacking (cloth, bags, twist, yarn, rope and twine).	Ton of 2,240 lbs. . .	10	0
	(2) Hessians and all other descriptions of jute manufactures not otherwise specified.	" " "	16	0
	RICE.			
3	RICE, husked or unhusked, including rice flour, but excluding rice bran and rice dust, which are free.	Indian maund of 82½ lbs. . avoirdupois weight.	0	3
	TEA.			
4	TEA	100 lbs.	1	8"

SCHEDULE II.

REPEALS.

(See section 5.)

No.	Year.	Short title.	Extent of Repeal.
VIII	1878	The Sea Customs Act, 1878 . . .	Section 22 so far as it relates to this Act.
III	1896	The Indian Tariff Act (1894) Amendment Act, 1896.	The whole.
VIII	1910	The Indian Tariff (Amendment) Act, 1910.	The whole.
VI	1911	The Indian Tariff (Amendment) Act, 1911.	The whole.
XVII	1914	The Second Repealing and Amending Act, 1914.	The entry in the First Schedule regarding the Indian Tariff Act, 1894.

ACT No. V OF 1916.

PASSED BY THE INDIAN LEGISLATIVE COUNCIL.

(Received the assent of the Governor General on the 8th March, 1916.

An Act further to amend the Indian Income-tax Act, 1886.

WHEREAS it is expedient further to amend the Indian Income-tax Act, 1886; It is hereby ^{II of 1886.} enacted as follows :—

Short title
and com-
mencement.

1. (1) This Act may be called the Indian Income-tax (Amendment) Act, 1916.

(2) It shall come into force on the first day of April, 1916.

Amendment
of section 4,
Act II of
1886.

2. In section 4 of the Indian Income-tax Act, 1886 (hereinafter called the said Act), for the figures ^{II of 1886.} "1886", the figures "1916" shall be substituted.

Amendment
of section 5,
Act II of
1886.

3. In section 5, clause (j) of the said Act, after the word "any", the words "company or" shall be inserted.

Amendment
of section 31,
Act II of
1886.

4. To section 31 of the said Act, the following sub-section shall be added, namely :—

"(3) Any agreement made in accordance with the provisions of this section shall be determined, as regards any tax not already due thereunder, by any change, subsequent to the making of such agreement, in the rates at which the tax is assessable under Part II or Part IV, as the case may be, with effect from the date on which such change comes into force."

Amendment
of section 33,
Act II of
1886.

5. In section 33 of the said Act, the words "during or within three months after the end of the year" are hereby repealed.

Amendment
of section 38,
Act II of
1886.

6. In sub-section (1) of section 38 of the said Act, after the word and numeral "Part IV", the following

following shall be inserted, namely, "for prescribing the procedure to be followed on applications for refund of the tax chargeable under this Act."

7. After section 39 of the said Act, the following section shall be inserted, namely :—

Insertion of
new section
39A in Act
II of 1886.

"39A. No claim for refund of tax under this Act shall be allowed, unless it is made within one year from the end of the year to which the claim relates."

Limitation of
claims for
refund.

8. For the Second Schedule to the said Act, the following Schedule shall be substituted, namely :—

Substitution
of new Second
Schedule to
Act II of
1886.

" THE SECOND SCHEDULE.

SOURCES OF INCOME AND RATES OF TAX.

(See section 4.)

FIRST COLUMN.	SECOND COLUMN.
Sources of income.	Rate of tax.

PART I.

SALARIES AND PENSIONS.

1. Any salary, annuity, pension or gratuity paid in British India to, or on behalf of, any person residing in British India or serving on board a ship plying to or from British Indian ports, whether on account of himself or another person.

(a) If the income amounts to $\text{Rs. } 1,000$ per annum or $\text{Rs. } 83-5-4$ per mensem, but is less than $\text{Rs. } 2,000$ per annum or $\text{Rs. } 166-10-8$ per mensem—four pies in the rupee.

(b) If the income amounts to $\text{Rs. } 2,000$ per annum or $\text{Rs. } 166-10-8$ per mensem, but is less than $\text{Rs. } 5,000$ per annum or $\text{Rs. } 416-10-8$ per mensem—five pies in the rupee.

2. Any salary, annuity, pension or gratuity paid by the Government, or by a local authority established in the exercise of the powers of the Governor General in Council in that behalf, to or on behalf of a British subject within the dominions of a Prince or State in India in alliance with His Majesty.

(c) If the income amounts to $\text{Rs. } 5,000$ per annum or $\text{Rs. } 416-10-8$ per mensem, but is less than $\text{Rs. } 10,000$ per annum or $\text{Rs. } 833-5-4$ per mensem—six pies in the rupee.

(d) If the income amounts to $\text{Rs. } 10,000$ per annum or $\text{Rs. } 833-5-4$ per mensem, but is less than $\text{Rs. } 25,000$ per annum or $\text{Rs. } 2,083-5-4$ per mensem—nine pies in the rupee.

(e) If the income amounts to $\text{Rs. } 25,000$ per annum or $\text{Rs. } 2,083-5-4$ per mensem or upwards—one anna in the rupee.

THE SECOND SCHEDULE—*contd.*SOURCES OF INCOME AND RATES OF TAX—*contd.*(See section 4)—*contd.*

FIRST COLUMN.	SECOND COLUMN.
Sources of income.	Rate of tax.

PART II.

PROFITS OF COMPANIES.

One anna in the rupee on the whole of the net profits made in British India by the company during the year ending on the day on which the company's accounts have been last made up, or, if the company's accounts have not been made up within the year ending on the thirty-first day of March in the year immediately preceding that for which the assessment is to be made, then on the whole of the net profits so made during the year ending on the said thirty-first day of March:

Provided that a shareholder in the company who satisfies the Collector that his annual income from all sources in the income-tax year last preceding that in which his share of such profits was received, was less than any one, as the case may be, of the amounts tabulated below, shall be entitled to a refund, calculated on any dividend paid him by the company in regard to the profits made during the period mentioned in the first clause at the rates specified against each such amount, namely:—

Profits of a company:.

Amount.	Refund.
1. Less than ₹1,000.	One anna in the rupee.
2. ₹1,000 or upwards, but less than ₹2,000.	Eight pies in the rupee.
3. ₹2,000 or upwards, but less than ₹5,000.	Seven pies in the rupee.
4. ₹5,000 or upwards, but less than ₹10,000.	Six pies in the rupee.
5. ₹10,000 or upwards, but less than ₹25,000.	Three pies in the rupee.

PART III.

THE SECOND SCHEDULE—*contd.*SOURCES OF INCOME AND RATES OF TAX—*contd.**(See section 4)—contd.*

FIRST COLUMN.	SECOND COLUMN.
Sources of income.	Rate of tax.

PART III.

INTEREST ON SECURITIES.

Interest becoming due on or after the first day of April, 1916, and payable in British India, on—

(a) promissory notes, debentures, stock or other securities of the Government of India (including securities of the Government of India whereon interest is payable out of British India by draft on any place in British India), or

(b) debentures or other securities for money issued by, or on behalf of, a local authority or company.

One anna in the rupee on such interest:

Provided that, if the owner of the security satisfies the Collector that his annual income from all sources in the income-tax year last preceding that in which the interest is paid was less than any one, as the case may be, of the amounts tabulated below, he shall be entitled to a refund, calculated on any such interest, at the rates specified against each such amount, namely:—

Amount.	Refund.
1. Less than ₹1,000.	One anna in the rupee.
2. ₹1,000 or upwards, but less than ₹2,000.	Eight pices in the rupee.
3. ₹2,000 or upwards, but less than ₹5,000.	Seven pices in the rupee.
4. ₹5,000 or upwards, but less than ₹10,000.	Six pices in the rupee.
5. ₹10,000 or upwards, but less than ₹25,000.	Three pices in the rupee.

THE SECOND SCHEDULE—*concl'd.*SOURCES OF INCOME AND RATES OF TAX—*concl'd.*(See section 4)—*concl'd.*

FIRST COLUMN.	SECOND COLUMN.
Sources of income.	Rate of tax.

PART IV.

OTHER SOURCES OF INCOME.

Any source of income not included in Part I, Part II or Part III of this Schedule.

- (a) If the annual income is assessed at—
- not less than R1,000, but less than R1,250, the tax shall be R20;
 - not less than R1,250, but less than R1,500, the tax shall be R28;
 - not less than R1,500, but less than R1,750, the tax shall be R35;
 - not less than R1,750, but less than R2,000, the tax shall be R42.
- (b) If the annual income is assessed at R2,000 or upwards, but is less than R5,000—five pies in the rupee.
- (c) If the annual income is assessed at R5,000 or upwards, but is less than R10,000—six pies in the rupee.
- (d) If the annual income is assessed at R10,000 or upwards, but is less than R25,000—nine pies in the rupee.
- (e) If the annual income is assessed at R25,000 or upwards—one anna in the rupee.”

Repeal of sub-sections (3) and (4) of section 2 of Act XI of 1903.

9. Sub-sections (3) and (4) of section 2 of the Indian Income-tax (Amendment) Act, 1903, are XI of 1903. hereby repealed.

ACT NO. VI OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 16th March, 1916.)

An Act further to amend the Indian Ports Act, 1908.

XV of 1908.

WHEREAS it is expedient further to amend the Indian Ports Act, 1908; It is hereby enacted as follows:—

1. This Act may be called the Indian Ports Short title. (Amendment) Act, 1916.

XV of 1908.

2. In section 4, sub-section (1) of the Indian Amendment of section 4, Act XV of 1908. Ports Act, 1908 (hereinafter called the said Act), the words “with the previous sanction of the Governor General in Council” shall be omitted.

3. In section 5, sub-section (1) of the said Act, Amendment of section 5, Act XV of 1908. the words “with the previous sanction of the Governor General in Council and” shall be omitted.

4. In section 6, sub-section (1) of the said Act, Amendment of section 6, Act XV of 1908. the following amendments shall be made,—

(1) After clause (j) the following clause shall be inserted, namely:—

“(jj) for regulating the use of piers, jetties, landing places, wharves, quays, warehouses and sheds when belonging to the Government, and for fixing the rates to be paid for the use of the same;”

(2) In clause (k) after the word “port” the words “and for licensing and regulating the crews of any such vessels,” and after the word “passengers” the words “or of the crew” shall be inserted; and at the end of the same clause, the following shall be added,

namely:—

namely :—" and may by such rules provide for the fees payable in respect of any such license, and in the case of passenger vessels plying for hire, for the rates of hire to be charged and the conditions under which such vessels shall be compelled to ply for hire, and further for the conditions under which any license may be revoked ; "

Amendment
of section 31,
Act XV of
1908.

5. In section 31 of the said Act, the following amendments shall be made, namely :—

(i) After sub-section (1) the following sub-section (2) shall be inserted, namely :—

" (2) Notwithstanding anything in sub-section (1), the owner or master of a vessel which is by that sub-section required to have a pilot, harbour-master or assistant of the port officer or harbour-master on board, shall be answerable for any loss or damage caused by the vessel or by any fault of the navigation of the vessel, in the same manner as he would have been if he had not been so required by that sub-section :

Provided that the provisions of this sub-section shall not take effect till the first day of January, 1918, or such earlier date as the Governor General in Council may notify in that behalf in the Gazette of India."

(ii) The existing sub-sections (2), (3) and (4) shall be re-numbered (3), (4) and (5), respectively.

(iii) In the existing sub-section (3) for the word and figures " (1) and (2) " the word and figures " (1), (2) and (3) " shall be substituted.

Amendment
of section 33,
Act XV of
1908.

6. In section 33 of the said Act, the following amendments shall be made, namely :—

(i) In sub-section (1) after the figure (1), the following shall be inserted, namely :—

" Subject to the provisions of sub-section (2),"

(ii) After sub-section (1), the following sub-section (2) shall be inserted, namely :—

" (2) The Local Government may, by notification in the local official gazette, alter or add to any entry in
the

the First Schedule relating to ports within its own province, and this power shall include the power to regroup any such ports :

Provided that, if any such alteration or addition has the effect of increasing the port-dues in any such port, such alteration or addition shall require the sanction of the Governor General in Council."

(iii) In the existing sub-section (2) the words " with the previous sanction of the Governor General in Council " and the words " with the like sanction " shall be omitted, and to the same sub-section, the following proviso shall be added, namely :—

" Provided that, except with the sanction of the Governor General in Council, the rates and the times so declared shall not be respectively higher or shorter than the maximum rate and the shortest time specified and fixed in the First Schedule for any port in the province."

(iv) The existing sub-sections (2), (3) and (4) shall be re-numbered (3), (4) and (5), respectively.

7. In section 34 of the said Act, after the words "The Local Government may" the words "after consulting the authority appointed under section 36" shall be inserted; and for the words "the vessels" the following shall be substituted, namely :—"subject to such conditions, if any, as it thinks fit to impose, any vessel or class of vessels"; and after the word "them" the words "or may extend the periods for which any vessel or class of vessels entering a port shall be exempt from liability to pay port-dues" shall be added.

Amendment of
section 34,
Act XV of
1908.

8. In section 35, sub-section (1) of the said Act, the proviso shall be omitted.

Amendment of
section 35,
Act XV of
1908.

9. In section 36 of the said Act, sub-section (3) shall be omitted.

Amendment of
section 36,
Act XV of
1908.

10. In section 37, sub-section (2) (a) of the said Act, for the words "with the previous sanction" the words "subject to the control" shall be substituted.

Amendment of
section 37,
Act XV of
1908.

11. After

Insertion of
new sections
68A and 68B
in Act XV of
1908.

11. After section 68 of the said Act, the following sections shall be inserted, namely :—

Authorities
exercising
jurisdiction
in ports to co-
operate in
manœuvres
for defence
of port.

“68A. Every authority exercising any powers or jurisdiction in, or relating to, any port to which this Act for the time being applies shall, if so required by an officer authorised by general or special order of the Governor General in Council in this behalf, co-operate in such manner, as such officer may direct, in carrying out any manœuvres in connection with any scheme or preparations for the defence of the said port in time of war, and for this purpose shall, if so required, temporarily place at the disposal of such officer the services of any of its staff and the use of any of its vessels, property, equipment or other material :

Provided, firstly, that if any vessels are placed at the disposal of such officer in accordance with this section, the Government of India shall, in respect of the period during which they are so at his disposal, bear the running expenses of such vessels, and be responsible for any damage thereto.

Explanation.—The expression ‘running expenses’ in this proviso includes all outlay incurred in connection with the use of the vessels other than any charges for their hire, or for the wages of the officers and crews of such vessels :

Provided, secondly, that any officer making a requisition under this section shall exercise his powers in such a way as to cause as little disturbance to the ordinary business of the port as is compatible with the exigencies of the efficient carrying out of the manœuvres :

Provided, thirdly, that no suit or other legal proceeding shall lie against any authority for any default occurring by reason only of compliance with a requisition under this section.

Duties of the
said author-
ities in an
emergency.

68B. Whenever the Governor General in Council is of opinion that an emergency has arisen which renders it necessary that the duties imposed for the purposes specified in section 68A on the authorities therein mentioned, or other duties of a like nature,

should

should be imposed on such authorities continuously during the existence of the emergency, he may, by general or special order, authorise any officer to require the said authorities to perform such duties until the Governor General in Council is of opinion that the emergency has passed, and the said authority shall comply accordingly, and the provisions of the said section shall apply subject to the following modification, namely :—

The Government of India shall pay any authority, on whom a requisition has been made, such compensation for any loss or damage attributable to such requisition, and for any services rendered or expenditure incurred in complying therewith as, in default of agreement, shall be decided to be just and reasonable, having regard to the circumstances of the case, by the arbitration of a person to be nominated in this behalf by the Governor General in Council, and the decision of such person shall be final.”

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ACT No. VII OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 16th March, 1916.)

An Act to regulate the grant of titles implying qualifications in western medical science, and the assumption and use by unqualified persons of such titles.

WHEREAS it is expedient to regulate the grant of titles implying qualifications in western medical science, and the assumption and use by unqualified persons of such titles ; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Indian Medical Degrees Act, 1916.

Definition.

2. In this Act “ western medical science ” means the western methods of Allopathic medicine, Obstetrics and Surgery, but does not include the Homœopathic or Ayurvedic or Unani system of medicine.

Right to confer degrees, etc.

3. The right of conferring, granting, or issuing in British India degrees, diplomas, licenses, certificates or other documents stating or implying that the holder, grantee or recipient thereof is qualified to practise western medical science, shall be exercisable only by the authorities specified in the Schedule, and by such other authority as the Governor General in Council may, by notification in the Gazette of India, and subject to such conditions and restrictions as he thinks fit to impose, authorize in this behalf.

4. Save

4. Save as provided by section 3, no person in British India shall confer, grant, or issue, or hold himself out as entitled to confer, grant, or issue any degree, diploma, license, certificate or other document stating or implying that the holder, grantee or recipient is qualified to practise western medical science.

Prohibition of unauthorised conferment of degrees, etc.

5. Whoever contravenes the provisions of section 4 shall be punishable with fine which may extend to one thousand rupees ; and, if the person so contravening is an association, every member of such association who knowingly and wilfully authorises or permits the contravention, shall be punishable with fine which may extend to five hundred rupees.

Contravention of section 4.

6. Whoever voluntarily and falsely assumes, or uses any title or description or any addition to his name implying that he holds a degree, diploma, license or certificate conferred, granted or issued by any authority referred to in section 3, or recognized by the General Council of Medical Education of the United Kingdom, or that he is qualified to practise western medical science, shall be punishable with fine which may extend to two hundred and fifty rupees, or, if he subsequently commits, and is convicted of, an offence punishable under this section, with fine which may extend to five hundred rupees :

Penalty for falsely assuming or using medical titles.

Provided that nothing in this section shall apply to the use by any person of any title, description, or addition which, prior to the commencement of this Act, he used in virtue of any degree, diploma, license or certificate conferred upon, or granted or issued to him.

7. No Court shall take cognizance of an offence punishable under this Act, except upon complaint made by order of the Local Government, or upon complaint made, with the previous sanction of the Local Government, by a Council of Medical Registration established by any enactment for the time being in force in the province.

Cognizance of offences.

8. No Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence punishable under this Act.

Jurisdiction of Magistrates.

SCHEDULE.

(See section 3.)

1. Every University established by an Act of the Governor General in Council.
 2. The State Medical Faculty in Bengal.
 3. The College of Physicians and Surgeons of Bombay.
 4. The Board of Examiners, Medical College, Madras.
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ACT No. VIII OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 20th March, 1916.)

An Act further to amend the Presidency Banks Act, 1876.

1876. **WHEREAS** it is expedient to amend the Presidency Banks Act, 1876; It is hereby enacted as follows:—

1. This Act may be called the Presidency Banks Short title. (Amendment) Act, 1916.

1876. 2. In the Presidency Banks Act, 1876 (herein- Amendment of sections 36 and 45, Act XI of 1876. after called the said Act), the following amendments shall be made, namely:—

(i) After clause (2) of paragraph (a) of section 36, the following clause shall be inserted, namely:—

“(2A) India three-and-a-half per cent stock, India three per cent stock, India two-and-a-half per cent stock, or any other capital stock which may, at any time hereafter, be issued by the Secretary of State for India in Council under the authority of an Act of Parliament and charged on the revenues of India.”

(ii) In paragraph (d) of section 36, and in section 45, for the words and figures “clauses (1), (2), (3) and (4),” the words and figures “clauses (1), (2), (2A), (3) and (4)” shall be substituted.

3. Any reference in the said Act to section 36, paragraph (a), Nos. (1) to (5) inclusive, shall be deemed to include a reference to section 36, paragraph (a), clause (2A). Construction of references to certain clauses of section 36, Act XI of 1876.

4. Any business carried on or transacted, or investment made prior to the commencement of this Act which, if this Act had been in force, could have been validly carried on, transacted or made, is hereby validated. Validation of past transactions.

ACT NO. IX OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

*(Received the assent of the Governor General on the 21st March,
1916.)*

An Act further to amend temporarily the
Indian Paper Currency Act, 1910.

WHEREAS it is expedient further to amend,
temporarily, the Indian Paper Currency Act,
1910 ; It is hereby enacted as follows :—

II of 1910.

Short title
and extent.

1. (1) This Act may be called the Indian Paper
Currency (Temporary Amendment) Act, 1916.

(2) It shall be in force during the continuance of
the present war, and for a period of six months there-
after.

Amendment
of section 22
of the Indian
Paper Cur-
rency Act,
1910.

2. Section 22 of the Indian Paper Currency Act, II of 1910.
1910 (hereinafter called the said Act), shall be con-
strued as if for the words "forty millions" in the
proviso to that section, the words "one hundred
millions" were substituted.

Special power
to issue cur-
rency notes
against Bri-
tish Treasury
Bills.

3. Notwithstanding anything in sections 19 and
22 of the said Act, the Governor General in Council
may direct that currency notes shall be issued for an
additional amount, not exceeding at any time sixty
millions of rupees, against Treasury Bills, as defined
in the Treasury Bills Act, 1877, equivalent in value
thereto and held by the Secretary of State for India
in Council as a reserve to secure the payment of such
notes or of other currency notes of like amount.

40 Vict., c. 2.

Power to in-
clude securi-
ties created by
Government
of India in

4. Notwithstanding anything to the contrary
in the said Act, any securities created by the Govern-
ment of India and issued to the Head Commissioner
of

of Paper Currency shall, for the purposes of the said Act, be deemed to be securities purchased by the Governor General in Council, and the market-price, on the day such securities are issued to the Head Commissioner of Paper Currency, of similar securities shall be deemed to be the price at which the securities so created were purchased ; and all references to securities so purchased, wherever occurring in the said Act, shall be deemed also to refer to securities so created, and all references to sums expended in such purchases or to prices paid therefor shall be deemed, in the case of securities so created, to refer to such market-price, and the said Act shall be construed accordingly.

reserve provid-
ed for by
the said Act.

of 1916.

5. The Indian Paper Currency (Amendment) Ordinance, 1916, is hereby repealed.

Repeal of
Ordinance I
of 1916.

ACT NO. X OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

*(Received the assent of the Governor General on the 5th
September, 1916.)*

An Act to prohibit or control trading by
hostile foreigners and hostile firms and
for other purposes.

WHEREAS it is expedient to take powers further
to prohibit or control trading by hostile foreigners
and hostile firms and for other purposes ; It is hereby
enacted as follows :—

Short title
and duration.

1. (1) This Act may be called the Enemy Trading
Act, 1916.

(2) It shall remain in force during the conti-
nuance of the present war, and for a period of six
months thereafter.

Definitions.

2. In this Act—

“ company ” means any company, firm or asso-
ciation, or body of individuals whether in-
corporated or not ;

“ hostile foreigner ” means a subject of a State
for the time being at war with His Majesty,
and includes any company constituted accord-
ing to the laws of such State, and the ruler
or Government of any such State ; and

“ hostile firm ” means any of the following,
namely :—

(a) any hostile foreigner who has, or at any
date subsequent to the 3rd day of August,
1914, had, an office, agency or place of
business in British India ;

(b) any

- (b) any company of which any member or officer is a hostile foreigner, or of which a hostile foreigner was a member or officer on the 3rd day of August, 1914, and which has or has had since that date an office, agency or place of business in British India ;
- (c) any person, or company who or which has, at any time since the 3rd day of August, 1914, carried on business in British India, and whose business is, or was, in the opinion of the Governor General in Council, either by reason of its nature or of the persons who carry or carried it on, or for any other cause whatsoever, carried on either under the control, whether direct or indirect, of any hostile foreigner, or carried on wholly or mainly for the benefit of hostile foreigners generally, or any class of hostile foreigners or any individual hostile foreigner.

3. (1) The Governor General in Council may, by general or special order, appoint Inspectors for the purpose of determining whether any business is or was carried on by a hostile firm within the meaning of this Act. Power to
appoint
Inspectors.

(2) The Inspector may summon before him any person whom he believes to be capable of giving information concerning the trade, dealings, affairs or property of such business, and of the antecedents and nationality of those by whom it is or was carried on or controlled.

(3) The Inspector may examine such person on oath concerning the same, and may reduce his answers to writing, and require him to sign them.

(4) The Inspector may require such person to produce any documents in his custody or power in any way relating to such business or to the persons by whom it is or was carried on or controlled.

(5) If any person so summoned refuses to come before the Inspector at the time appointed, the

Inspector

Inspector may cause him to be apprehended and brought before him for examination.

(6) If any person refuses to answer any question or to produce any document, which under this section the Inspector is empowered to ask or require production of, such person shall be punishable with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Power to
prohibit or
restrict,
or wind up
hostile firms.

4. (1) The Governor General in Council may make an order either—

- (a) prohibiting any hostile firm from carrying on business, except for the purposes and subject to the conditions, if any, specified in the order; or
- (b) requiring the business of such firm to be wound up; and may in any case, where he has made an order prohibiting or limiting the carrying on of the business, at any time, if he thinks it expedient, substitute for that order an order requiring the business to be wound up.

(2) Every order made under sub-section (1) shall be published by notification in the Gazette of India.

(3) If any person contravenes the provisions of any order made under this section, he shall be punishable with imprisonment which may extend to one year, and shall also be liable to fine.

(4) An order made under this section shall continue in force, notwithstanding the termination of the present war, until determined by order of the Governor General in Council.

Winding up
order.

5. (1) Where the Governor General in Council makes an order under this Act requiring a business to be wound up, the order shall, on notification in the Gazette of India, have effect as if it were a winding up order made by a Court under the Indian Companies Act, 1913, and the provisions of that Act VII of 1913. relating to winding up by the Court and the rules made thereunder subject to such exceptions, restrictions,

tions, extensions, modifications and adaptations as the Governor General in Council may, by general or special order, prescribe, or such other rules as may be prescribed by him, shall apply to the winding up of the business :

VII of 1913, Provided that, for the purposes of any winding up order under this Act, all powers exercisable by the Court under the said Indian Companies Act shall be exercisable by the Governor General in Council, or by such other authority as he may appoint either generally or specially in that behalf :

Provided also that the assets of the business and any money resulting from the realization of any part thereof shall be dealt with in accordance with such rules as the Governor General in Council may make in that behalf.

(2) Where an order has been made under this Act directing the winding up of the business of a hostile firm, the hostile firm shall not, nor shall any other person, commence or initiate, whilst that order remains in force, any other proceedings of a like nature or calculated in any way to interfere with the carrying out of such order.

6. (1) Where it appears to the Governor General in Council that a contract entered into before or during the war, or a transfer of property, moveable or immoveable, made during the war, with or by a hostile foreigner or a hostile firm is injurious to the public interest, or was made with the object of evading any provision of the law, the Governor General in Council may by order cancel or determine such contract, either unconditionally or upon such conditions as he thinks fit, or declare such transfer to be void either in whole or in part, or may impose such conditions on the transferee as he thinks fit.

Contracts or transfers against the public interest.

(2) The powers conferred by sub-section (1) in respect of transfers of property shall be exercisable also in respect of any subsequent transfer or sub-transfer which, in the opinion of the Governor General, is injurious to the public interest, or was made with the object of evading the law.

(3) On

(3) On the making of an order under this section declaring any transfer or subsequent transfer or sub-transfer to be void, all property, the transfer of which is declared void by such order, shall, with effect from the date of the order, be deemed to be re-vested in the original transferor, or, if a winding up order has been made under section 4 (1) (b), in the liquidator.

Power of the Governor General in Council to vest property in Custodian under the Enemy Trading Act, 1915.

7. (1) The Governor General in Council, in any case where it appears to him to be expedient to do so, may by order vest in any Custodian appointed under the Enemy Trading Act, 1915, any property, moveable XIV of 1915. or immoveable, belonging to, or deemed to be vested in, or managed or held whether in trust or otherwise, for, or on behalf of, a hostile foreigner, a hostile firm, or any person or company residing in, or carrying on business in the dominions of, a State at war with His Majesty, or the right to transfer that property, and may by any such order or any subsequent order confer on the Custodian such powers of selling, managing and otherwise dealing with the property as to the Governor General in Council may seem proper.

(2) A vesting order under this section shall, notwithstanding the provisions of any other law to the contrary, be sufficient to vest in the Custodian any property or the right to transfer any property as provided by the order without the necessity of any further document.

(3) Where, in the exercise of the powers conferred on him by the Governor General in Council, the Custodian proposes to sell any shares or stock forming part of the capital of any company or any securities issued by the company in respect of which a vesting order under this Act has been made, the company may, with the consent of the Governor General in Council, purchase the shares, stock or securities, notwithstanding anything to the contrary in any law or in any regulation of the company, and any shares, stock or securities so purchased may, from time to time, be re-issued by the company.

(4) The transfer by the Custodian of any property shall be conclusive evidence in favour of the transferee
and

and of the Custodian that the requirements of this section have been complied with.

(5) All property vested in the Custodian under this section and the proceeds of the sale of, or money arising from, any such property, shall be dealt with by him in accordance with such directions as he may receive from the Governor General in Council; and no such property or money shall be liable to be attached or otherwise taken in execution.

8. Where a vesting order has been made under this Act as respects any property belonging to, or held or managed for, or on behalf of, a person who appeared to the Governor General in Council to be a person to whom the provisions of section 7 were applicable, the order shall not, nor shall any proceedings thereunder or in consequence thereof, be invalidated or affected by reason only of such person having, prior to the date of the order, died or ceased to be a person to whom the said provisions were applicable, or subsequently dying or ceasing to be such a person or by reason of its being subsequently ascertained that he was not such a person, as the case may be.

Validity of vesting orders.

9. Where the Custodian executes a transfer of any shares, stock or securities which he is empowered to transfer by a vesting order made under this Act, the company in whose books the shares, stock or securities are registered shall, upon the receipt of the transfer so executed by the Custodian, and upon being required by him so to do, register the shares, stock or securities in the name of the Custodian or other transferee, notwithstanding any regulation or stipulation of the company, and notwithstanding that the Custodian is not in possession of the certificate, scrip or other document of title relating to the shares, stock or securities transferred; but such registration shall be without prejudice to any lien or charge in favour of the company or to any other lien or charge of which the Custodian has express notice.

Registration of transfer without production of certificates, etc.

10. (1) The Governor General in Council may make rules for all or any of the following purposes, namely:—

Power to make rules.

- (a) providing for the distribution or disposal of any assets, or any money resulting from the

the

the realization of any part thereof, of any business in respect of which a winding up order has been made under this Act;

- (b) prescribing that hostile foreigners and hostile firms or any class of hostile foreigners or hostile firms shall, when required by the Custodian, furnish to him such particulars as he may require of all or any moveable or immoveable property in their possession, or under their control, whether direct or indirect;
- (c) requiring persons in British India to furnish to the Custodian such particulars as he may require of all or any class of debts or other property due by them to any person to whom the provisions of section 7 are or may be applicable;
- (d) prescribing the remuneration payable to the Custodian in respect of his duties under this Act, the fund from which it shall be paid, and the method of collecting the same; and
- (e) generally for carrying out the purposes of this Act.

(2) In making any rule under this section, the Governor General in Council may direct that a breach of it shall be punishable with imprisonment which may extend to a term not exceeding six months, or with fine which may extend to one thousand rupees, or with both.

Certain licences under the Hostile Foreigners (Trading) Order to be deemed to be orders issued under section 4 (1) (a).

11. Every license for the time being in force granted under the Hostile Foreigners (Trading) Order permitting the licensee to trade or carry on business subject to conditions or restrictions shall be deemed to be an order made under section 4 (1) (a), and this Act shall have effect accordingly.

Power to deal with non-trading companies.

12. (1) The Governor General in Council may, by notification in the Gazette of India, declare that the powers conferred by section 7 in regard to the property, moveable or immoveable, of the persons referred to therein shall extend to the property, moveable or immoveable, in British India, of any company specified

specified in such notification of which any member is a hostile foreigner, or of which a hostile foreigner was a member or officer on the 3rd day of August, 1914, notwithstanding that such company is not a company trading in British India.

(2) On the publication of a notification under subsection (1), the company shall be deemed to be a person referred to in section 7 of this Act, and this Act shall have effect accordingly.

13. Any act done after the 3rd day of August, 1914 by, or under the orders of, any officer of Government in respect of the property, moveable or immovable, of any hostile foreigner or hostile firm which, if this Act had been in force, could have been validly done in the exercise of the powers conferred thereby, or which could have been conferred thereunder, is hereby validated. Validation of past action.

V of 1916.

14. The Enemy Trading Ordinance is hereby repealed. Repeal of Ordinance V of 1916.

ACT No. XI OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

*(Received the assent of the Governor General on the 5th
September, 1916.)*

An Act to provide further power to prohibit
or restrict the import and export of goods
to and from British India.

WHEREAS it is expedient to provide further
power to prohibit or restrict the import and
export of goods to and from British India; It is
hereby enacted as follows :—

Short title,
extent and
duration.

1. (1) This Act may be called the Import and Ex-
port of Goods Act, 1916 ;

(2) It extends to the whole of British India ; and

(3) It shall remain in force during the continu-
ance of the present war, and for a period of six months
thereafter.

Definitions.

2. In this Act—

“export” means the taking by sea or land out
of British India ;

“import” means the bringing by sea or land
in to British India.

Power to
prohibit or
restrict import
or export of
goods from
or to any
country or
place, or any
person or
class of
persons.

3. The Governor General in Council may, by
notification in the Gazette of India, prohibit or res-
trict, in any way he may specify in such notification,
the import or export of all or any goods or any class
of goods from or to any country or place, or from or
to any person or class of persons.

Application of
the provisions
of Act VIII
of 1878.

4. Where, by a notification issued under section 3,
the import or export of any goods is prohibited or
restricted, such goods shall be deemed to be goods of
which

VIII of 1878. which the import or export has been prohibited or restricted under section 19 of the Sea Customs Act, 1878, and the provisions of the said Act shall have effect accordingly :

Provided that, in any proceedings for the adjudication of confiscation of any goods to which the provisions of any notification under this Act are alleged to apply, the goods shall be deemed to be goods of which the import or export has been so prohibited or restricted, as the case may be, unless the contrary is proved.

5. (1) Where any bond has been executed for the due performance of any condition imposed in the exercise or by virtue of the power of restriction conferred by section 3, the officer in whose favour the bond has been executed or his successor in office may, if he is satisfied that such bond has been forfeited, call upon the person bound thereby to pay the penalty to show cause why it should not be paid by him.

Summary procedure for recovery of penalty of bond.

(2) If, in the opinion of such officer, sufficient cause is not shown and the penalty is not paid, he may, in addition to all other legal remedies, proceed to recover the same as if it were an arrear of land-revenue, and shall, for that purpose, have all the powers conferred upon the Collector by any enactment relating to land-revenue for the time being in force in any part of the province in which the bond was executed.

VIII of 1878. 6. All notifications under section 19 of the Sea Customs Act, 1878, issued after the 3rd day of August, 1914, and in force at the commencement of this Act, shall be deemed to have been issued under the provisions of section 3, and any action taken after the said date which, if this Act had been in force, could have been validly taken, is hereby validated.

Certain notifications under Act VIII of 1878 to be deemed to be issued under this Act.

IV of 1916.

7. The Import and Export of Goods Ordinance, 1916, is hereby repealed.

Repeal of Ordinance IV of 1916.

ACT NO. XII OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

*(Received the assent of the Governor General on the 20th
September, 1916.)*

An Act to amend the Indian Lunacy Act, 1912.

WHEREAS it is expedient to amend the Indian^{IV of 1912.} Lunacy Act, 1912; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Indian Lunacy (Amendment) Act, 1916.

Insertion of
new section
11A in Act
IV, 1912.

2. After section 11 of the Indian Lunacy Act,^{IV of 1912.} 1912, the following section shall be inserted, namely :—

Reception
order in case
of lunatics
from foreign
States in
India.

“ 11 A. (1) When an arrangement has been made with any foreign European State with respect to the reception of lunatics in asylums in British India, the Governor General in Council may, by notification in the Gazette of India, direct that reception orders may be made under this Act in the case of any lunatic or class of lunatics residing in the territories in India of such foreign European State, and shall in such notification specify the province or provinces within which such reception orders may be made.

(2) On publication of a notification under subsection (1), the provisions of this Act as to the making of reception orders on petition and for temporary detention in suitable custody shall apply in the case of such lunatics, with the following modifications, namely :—

(a) an application for a reception order may be made by petition presented by such officer or agent
of

of the foreign State in which the alleged lunatic ordinarily resides, as may by general or special order be approved by the Local Government in this behalf ;

(b) the functions of the Magistrate shall be performed by such officer as the Local Government may, by general or special order, appoint in this behalf, and such officer shall be deemed to be the Magistrate having jurisdiction over the alleged lunatic for all the purposes of the said provisions ;

(c) for the purposes of sections 5 and 18 (1), the expressions " medical officer " and " medical practitioner " shall include such person or class of persons as the Local Government may specify in this behalf ;

(d) the Magistrate may in his discretion extend the period prescribed by section 19 within which the alleged lunatic must have been medically examined ; and

(e) sections 6 (1), (2), (3), 11 and 34 of the Act shall not apply,

and with such other modifications, restrictions or adaptations as the Governor General in Council may, by notification in the Gazette of India, direct for the purpose of facilitating the application of the said provisions.

(3) A reception order made under this section shall be deemed to be a reception order made under section 7 or section 10, as the case may be."

ACT No. XIII OF 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(Received the assent of the Governor General on the 28th September, 1916.)

An Act to amend certain enactments.

WHEREAS it is expedient that certain formal amendments should be made in the enactments specified in the Schedule ; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Amending Act, 1916.

Amendment
of certain
enactments.

2. The enactments specified in the Schedule are hereby amended to the extent and in the manner mentioned in the fourth column thereof.

THE SCHEDULE.

AMENDMENTS.

(See section 2.)

1	2	3	4
Year.	No.	Short title.	Amendments.
1873	V	The Government Savings Banks Act, 1873.	In section 3, for the definition of "minor" the following shall be substituted, namely :— " "Minor" means a person who is not deemed to have attained his majority under the Indian Majority Act, 1875."

THE SCHEDULE

THE SCHEDULE.

AMENDMENTS.

(See section 2.)

1	2	3	4
Year.	No.	Short title.	Amendments.
1894	VIII	The Indian Tariff Act, 1894.	In section 7, sub-section (1), for the words "Third Schedule," the words "Second Schedule" shall be substituted.
1898	V	The Code of Criminal Procedure, 1898.	<p>In section 4, clause (7), the word "and" where it occurs between the word "Madras" and the word "Bombay" shall be omitted, and for the words "the High Court of Judicature for the North-Western Provinces," the words "Allahabad and Patna" shall be substituted.</p> <p>In the proviso to section 178, after the figures "1861," the words and figures "or section 107 of the Government of India Act, 1915" shall be inserted.</p> <p>In sections 194, sub-section (1), 266 and 267, after the figures "1861," the words and figures "or the Government of India Act, 1915" shall be inserted, and in section 266, the words "or to be established" shall be omitted.</p> <p>In section 555, for the words and figures "15 of the Indian High Courts Act, 1861," the words and figures "107 of the Government of India Act, 1915" shall be substituted.</p>

THE SCHEDULE.

AMENDMENTS.

(See section 2.)

1	2	3	4
Year.	No.	Short title.	Amendments.
1899	II	The Indian Stamp Act, 1899.	<p>In section 2, clause (8), sub-clause (a), after the words "St. George," the words "the Presidency of Fort William in Bengal" shall be inserted; and for the word "Bengal," the words "Bihar and Orissa" shall be substituted.</p> <p>In section 57, sub-section (1) after clause (b), the following shall be inserted, namely:—</p> <p>"(bb) if it arises in the territories for the time being administered by the Lieutenant-Governor of Bihar and Orissa—to the High Court of Judicature at Patna."</p>
1908	V	The Code of Civil Procedure, 1908.	<p>In sections 111, 116, 122, 126, 129 and 130, after the figures "1861," the words and figures "or the Government of India Act, 1915," shall be inserted.</p> <p>In section 123, sub-section (1), for the words "each of the towns of Calcutta, Madras, Bombay, Allahabad, Lahore and Rangoon," the following shall be substituted, namely:—</p> <p>"the town which is the usual place of sitting of each of the High Courts and Chief Courts referred to in section 122."</p>

THE SCHEDULE.

AMENDMENTS.

(See section 2.)

1	2	3	4
Year.	No.	Short title.	Amendments.
1908	V	The Code of Civil Procedure, 1908— <i>concl'd.</i>	<p>In section 126 for the words and figures "section 15 of that Act," the words and figures "the proviso to section 107 of the latter Act" shall be substituted; and for the word "sanction" wherever it occurs in the said section, the word "approval" shall be substituted.</p> <p>In section 130, for the words "of that Act," the words and figures "or section 107, respectively, of those Acts" shall be substituted.</p>
1914	VIII	The Indian Motor Vehicles Act, 1914.	In section 15, for the word "thereunder," the words and figures "by the Local Government under section 11" shall be substituted.

ACT No. XIV of 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

*(Received the assent of the Governor General on the 28th
September, 1916.)*

An Act to make provision in connection with
the present war with respect to bills of
exchange payable outside British India.

WHEREAS it is expedient to make provision in
connection with the present war with respect to
bills of exchange payable outside British India; It
is hereby enacted as follows:—

Short title
and duration.

1. (1) This Act may be called the Indian Bills of
Exchange Act, 1916.

(2) It shall be in force during the continuance of
the present war, and for a period of six months
thereafter.

Delay in
presentment
of a bill for
payment due
to war.

2. Notwithstanding anything contained in the ^{XXVI of} Negotiable Instruments Act, 1881, or in any other ^{1881.} enactment for the time being in force, delay in the presentment for payment of a bill of exchange, where the proper place for payment is outside British India, is excused if the delay is, or has been, due either directly or indirectly to circumstances arising out of the present war, or to the impracticability, owing to similar circumstances, of transmitting the bill to the place of payment with reasonable safety.

Bills lost
owing to the
war.

3. Where, in any suit or other proceeding founded upon a bill of exchange payable outside British India, there is reason to believe that the bill has been lost, and that the loss can reasonably be presumed to be due either directly or indirectly to circumstances arising out of the present war, the Court may allow
proof of

proof of the bill to be given by means of a copy thereof certified by a notary public, or by means of such other evidence as the Court thinks reasonable under the circumstances, and may pass a decree thereon notwithstanding any rule of law of the place where the bill is made payable :

Provided that such indemnity be given against the claims of other persons as the Court may require.

ACT No. XV of 1916.

[PASSED BY THE INDIAN LEGISLATIVE COUNCIL.]

(*Received the assent of the Governor General on the 23th
September, 1916.*)

An Act to remove certain existing disabilities in respect of the power of disposition of property by Hindus for the benefit of persons not in existence at the date of such disposition.

WHEREAS it is expedient to remove certain existing disabilities in respect of the power of disposition of property by Hindus for the benefit of persons not in existence at the date of such disposition ; It is hereby enacted as follows :—

Short title
and extent.

1. (1) This Act may be called the Hindu Disposition of Property Act, 1916.

(2) It extends, in the first instance, to the whole of British India, except the province of Madras : Provided that the Governor General in Council may, by notification in the Gazette of India, extend this Act to the province of Madras.

Dispositions
for the benefit
of persons not
in existence.

2. Subject to the limitations and provisions specified in this Act, no disposition of property by a Hindu, whether by transfer *inter vivos* or by will, shall be invalid by reason only that any person for whose benefit it may have been made was not in existence at the date of such disposition.

Limitations
and conditions.

3. The limitations and provisions referred to in section 2 shall be the following, namely :—

(a) in respect of dispositions by transfer *inter vivos*, those contained in sections 13, 14
and

IV of 1882.

and 20 of the Transfer of Property Act, 1882, and

(b) in respect of dispositions by will, those contained in sections 100 and 101 of the Indian Succession Act, 1865.

X of 1905.

4. Where a disposition of property fails by reason of any of the limitations referred to in section 3, any disposition intended to take effect after or upon failure of such prior disposition also fails.

Failure of
prior
disposition.

5. Where the Governor General in Council is of opinion that the Khoja community in British India or any part thereof desire that the provisions of this Act should be extended to such community, he may, by notification in the Gazette of India, declare that the provisions of this Act, with the substitution of the word " Khojas " or " Khoja," as the case may be, for the word " Hindus " or " Hindu " wherever those words occur, shall apply to that community in such area as may be specified in the notification, and this Act shall thereupon have effect accordingly.

Application
of this Act
to the Khoja
community.

CALCUTTA
SUPERINTENDENT GOVERNMENT PRINTING, INDIA
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